

Via Facsimile and U.S. Mail
Mail Stop 6010

June 19, 2006

Mr. Michael G. Cherkasky
Chief Executive Officer and President
Marsh & McLennan Companies, Inc.
1166 Avenue of the Americas
New York, NY 10036-2774

**Re: Marsh & McLennan Companies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 1-05998**

Dear Mr. Cherkasky:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief